

**NUTRITION SERVICES DIVISION
MANAGEMENT BULLETIN**

No. 02-908

TO: All Child Nutrition Program Sponsors

ISSUE DATE:
September 2002

ATTENTION: Food Service Director

SUBJECT: Proposed Revisions to OMB Circular A-133

REFERENCE: United States Office of Management and Budget Circular A-133.

This Management Bulletin is to notify you regarding the United States Office of Management and Budget's (OMB) proposed revisions to OMB Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*.

The OMB proposes to (1) increase the single audit threshold from \$300,000 to \$500,000; (2) increase the threshold for *cognizant agency for audit* assignments from \$25 million to \$50 million; and (3) make related technical changes regarding the terms *cognizant agency* and *oversight agency for audit*. These changes would become effective for audits of fiscal years ending after December 31, 2003.

You may access the current Circular A-133 at:

<http://www.whitehouse.gov/omb/circulars/a133/a133.html>

You may access the Notice of Proposed Revisions at:

http://www.whitehouse.gov/omb/grants/grants_docs.html

Written comments are due no later than October 11, 2002. The OMB encourages electronic mail responses to: tramsey@omb.eop.gov. Comments may also be mailed to Terrill W. Ramsey, Office of Federal Financial Management, Office of Management and Budget, Room 6025, New Executive Office Building, Washington, DC 20503.

As appropriate, please share this information with other district/agency personnel. If you have any questions, please contact Ronna Jakobitz, Audit Resolution Coordinator, at (916) 324-7233, (800) 952-5609, or rjakobit@cde.ca.gov.

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